

Financial Planning Analysis

05/12/2026

Overall, the FY2025-26 June Supplemental Budget appears to be appropriate and consistent with Agency objectives.

There is no change in total appropriations. All adjustments are covered by fund contingencies, and there are no FTE impacts.

For CIP adjustments, Financial Planning finds no apparent risk as these are all normal, ongoing CIP changes—though due to the recent audit there might be extra sensitivity around the name change for the Zoo Plaza project.

Please see the following report for requests to adjust the FY 2025-26 Revised Budget.

June 2026 Supplemental Budget Summary Impacts *FY 2025-26*

TOTAL APPROPRIATION no change

TOTAL FTE no change

TOTAL CAPITAL IMPROVEMENT PLAN (CIP)

- **Parks and Nature** decrease of (\$1,265,987)
- **Waste Prevention and Environmental Services** *net zero*
- **Zoo** decrease of (\$750,000)

Contingency, Appropriation and Full Time Equivalent (FTE) Impacts

Below is a list, by department and Fund, of each requested budget amendments affecting Contingency, Appropriations and FTE.

CENTRAL SERVICES

| Office of Metro Attorney | |
|--|--|
| General Fund | |
| Personnel Services increase - OMA | <p>\$50,000 increase in Personnel Services</p> <p>Increase expenses to cover personnel services costs, due to higher-than-anticipated actual benefit costs compared to budget estimates.</p> <p>Budget increase of \$50,000 will be paid for by general fund contingency.</p> |

VISITOR VENUES

| Oregon Zoo | |
|---|---|
| Zoo Bond '24 | |
| Capital Adjustments - Oregon Zoo | <p>\$750,000 decrease due to project schedules</p> <p>\$750,000 returned to Zoo Bond '24 contingency. See detail in CIP section.</p> |

WASTE PREVENTION AND ENVIRONMENTAL SERVICES

| Community Enhancement Fund | |
|--|---|
| M&S Increase - Community Enhancement Fund | <p>\$495,000 increase in M&S</p> <p>Increase expenditures to support disbursement of FY26 grants, which can vary in timing and were not fully known during budget development.</p> <p>Budget increase of \$495,000 will be paid for by Community Enhancement Fund contingency.</p> |

Capital Improvement Plan (CIP) Changes

Below is a list, by department and fund, of each requested budget amendment impacting current years CIP. Associated CIP changes can be found as attachments.

VISITOR VENUES

| OREGON ZOO | |
|--|--|
| Oregon Zoo Asset Management Fund | |
| Capital Improvement Plan Updates – Oregon Zoo | <p>\$750,000 decrease for projects due to schedule changes</p> <p>Two projects have been adjusted due to FY26 schedule changes. Coastal Shores was originally planned to begin spending in FY26, but the start date has shifted to FY27. Elephant Plaza, originally scheduled for FY27, has begun earlier than anticipated and has been added to the FY26 CIP.</p> <p>Several non-budgetary updates have also been made. Project ZB2406 has been renamed from “Zoo Plazas” to “Cascade Terrace/Wildlife Pavilion” to better reflect the scope adopted in the CIP. In addition, project numbers have been updated due to phasing changes: Coastal Shores is now ZB2408 (formerly ZB2407), and Elephant Plaza is now ZB2407.</p> <p>Net decrease to the CIP is (\$750,000).</p> |

PARKS AND NATURE

| Parks and Nature Bond Fund | |
|--|---|
| Capital Improvement Plan Updates – Parks and Nature Bond Fund | <p>\$1,265,987 decrease due to year end true-up</p> <p>Six projects adjusted to better align budgets with expected FY26 spending.</p> <p>Marine Drive Trail has begun construction, but most work is scheduled for Summer 2026 and will fall under the FY27 CIP.</p> <p>Farmington Paddle Launch Accessibility Improvements and Oxbow Horizontal Drainage – Road Improvements have been delayed and will spend less in FY26 than originally budgeted.</p> <p>Oxbow Pump House Renovation and Oxbow Potable Water System have started slightly ahead of schedule and require additional FY26 funding.</p> <p>Willamette Cove Remedial Design/Remedial Action requires an increase due to additional personnel costs associated with project delivery.</p> <p>The net decrease to the CIP is \$1,265,987</p> |

WASTE PREVENTION AND ENVIRONMENTAL SERVICES

| Solid Waste Operations Capital Fund | |
|--|--|
| Capital Improvement Plan Updates – Solid Waste Operations Capital Fund | <p>Adjust and reprioritize projects due to year end true-up</p> <p>Four projects adjusted to better align budgets with expected FY26 spending.</p> <p>MSS Bay 2 Concrete Floor is complete but requires additional budget due to increased expenses, primarily from the use of fast-curing concrete selected to minimize closure time.</p> <p>MCS Stormwater System Replacement is underway, and work is progressing faster than anticipated, requiring additional FY26 budget.</p> <p>MSC Bay 1 Concrete Floor remains in planning, and most work will shift to FY27.</p> <p>MSS New Office & Breakroom is nearing completion, with final components underway, requiring additional FY26 funding to cover increased expenses.</p> <p>Net decrease to the CIP is \$0.</p> |
| Solid Waste Regional System Fee Capital Fund | |
| Capital Improvement Plan Updates – Solid Waste Regional System Fee Capital Fund | <p>Two projects adjusted to better align budgets with expected FY26 spending.</p> <p>SJL Immediate Bridge Repairs is on-going, and FY26 expenses are projected to be lower than originally budgeted.</p> <p>MSS New Office & Breakroom is nearing completion, with final components underway, requiring additional FY26 funding to cover increased expenses.</p> <p>Net decrease to the CIP is \$0.</p> |